


United States District Court for the District of New York - Albany James T. Foley U.S. Courthouse 445 Broadway; Suite 509 Albany, NY 12207	
Garnishments in USDC DC On and for the behalf of the UNITED STATES	
[1:18-mc-00007 In re: David Merrill] Citing Doc 1, page 73 of 112	
REFUSAL FOR CAUSE	

COMES NOW, Mark Christopher of the BRINTON family and redeemed. Demand is made for redemption of central banking currency in Lawful Money in all transactions pursuant to Title 12 USC §411 and §16 of the Federal Reserve Act. Service to the agent is service to the principal and vice versa.

Dear Clerk of Court,

Please file and publish this Refusal for Cause. The original Presentment, refused for cause has been mailed to US Governor of the International Monetary Fund Steven Terner MNUCHIN as indicated below, with a copy of this clerk instruction. The original clerk instruction is mailed to the USDC in Albany with a copy of the Presentment refused for cause. Copies have been mailed to additional parties as deemed fit, as shown below.

STATE OF NY
 COUNTY OF NY

The foregoing instrument was acknowledged before
 me this 29 day of Nov, 2018, by Mark C. Brinton
Chris Ramirez
 Notary Public's Signature Notary Name
 My Commission Exp. 09/07/2022

CHRIS RAMIREZ
 NOTARY PUBLIC-STATE OF NEW YORK
 No. 01RA6227971
 Qualified in New York County
 My Commission Expires 09-07-2022

Mark Christopher
 Mark Christopher
 Trustee of the Resulting Trust



CHRIS RAMIREZ
NEW YORK STATE OFFICE
100 ST. RABBIT
NEW YORK, NY 10013
212-312-1234

Certificate of Mailing

**Steven Turner MNUCHIN
US Governor for the IMF
1500 Pennsylvania Avenue NW
city of Washington, District of Columbia. 20220**

**Department of the Treasury
Internal Revenue Service
Frivolous Return Program, Stop 4450
OGDEN UT 84201-0059**

Frivolous Return Prog., Stop 4450
OGDEN UT 84201-0059

CHERYL BRINTON
20 PARK AVE
MAPLEWOOD NJ 07040-3428

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

BODCD-WI

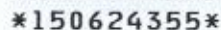
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Use for payments

Letter Number: LTR3175C

Letter Date : 2018-11-06

Tax Period : 000000



INTERNAL REVENUE SERVICE
Frivolous Return Prog., Stop 4450
OGDEN UT 84201-0059

CHERYL BRINTON
20 PARK AVE
MAPLEWOOD NJ 07040-3428

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Refusal

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Frivolous Return Prog., Stop 4450
OGDEN UT 84201-0059

In reply refer to: 1486900000
Nov. 06, 2018 LTR 3175C 0
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Input Op: 1483074446 00012581
BODC: WI

CHERYL BRINTON
20 PARK AVE
MAPLEWOOD NJ 07040-3428

Dear Taxpayer:

This is in reply to your correspondence received Aug. 20, 2018.

We have determined that the arguments you raised are frivolous and have no basis in law. Federal courts have consistently ruled against such arguments and imposed significant fines for taking such frivolous positions.

If you persist in sending frivolous correspondence, we will not continue to respond to it. Our lack of response to further correspondence does not in any way convey agreement or acceptance of the arguments advanced. If you desire to comply with the law concerning your tax liability, you are encouraged to seek advice from a reputable tax practitioner or attorney.

The claims presented in your correspondence do not relieve you from your legal responsibilities to file federal tax returns and pay taxes. We urge you to honor those legal duties.

This letter advises you of the legal requirements for filing and paying federal individual income tax returns and informs you of the potential consequences of the position you have taken. Please observe that the Internal Revenue Code sections listed below expressly authorize IRS employees that act on behalf of the Secretary of the Treasury to: 1.) examine taxpayer books, papers, records, or other data which may be relevant or material; 2.) issue summonses in order to gain possession of records so that determinations can be made of the tax liability or for ascertaining the correctness of any return filed by that person; and 3.) collect any such liability.

There are some people who encourage others to violate our nation's tax laws by arguing that there is no legal requirement for them to file income tax returns or pay income taxes. These people base their arguments on legal statements taken out of context and on frivolous arguments that have been repeatedly rejected by federal courts. People who rely on this kind of information can ultimately pay more in taxes, interest and penalties than they would have paid simply by filing correct tax returns.

People who violate the tax laws also may be subject to federal criminal prosecution and imprisonment. Information about the IRS's

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criminal enforcement program is available on the internet at www.irs.gov. Once there, enter the IRS keyword: fraud.

The IRS is working with the United States Department of Justice and state taxing authorities to ensure that all taxpayers pay their lawful share of taxes and to seek criminal indictments or civil enforcement actions against people who promote or join in abusive and fraudulent tax schemes.

You can obtain IRS Publication 2105, Why do I Have to Pay Taxes?, from our internet website at www.irs.gov/pub/irs-pdf/p2105.pdf. We also refer you to a document entitled The Truth About Frivolous Tax Arguments. It is also on our website at www.irs.gov/pub/irs-utl/friv_tax.pdf. If you do not have internet access, you can obtain copies of these documents from your local IRS office.

General Information on Filing Requirements and Authority to Collect Tax

Title 26, United States Code

- Section 6001 Notice or regulations requiring records, statements, and special returns
- Section 6011 General requirement of return, statement, or list
- Section 6012 Persons required to make returns of income
- Section 6109 Identifying numbers
- Section 6151 Time and place for paying tax shown on returns
- Section 6301 Collection Authority
- Section 6321 Lien for taxes
- Section 6331 Levy and distraint
- Section 7602 Examination of books and witnesses

INTERNAL REVENUE CODE SECTION 6702 (FRIVOLOUS INCOME TAX RETURN) PROVIDES:

CIVIL PENALTY - If -

- (1) any individual files what purports to be a return of the tax imposed by subtitle A but which -
 - (A) does not contain information on which the substantial correctness of the self-assessment may be judged, or
 - (B) contains information that on its face indicates that the self-assessment is substantially incorrect; and
- (2) the conduct referred to in paragraph (1) is due to -
 - (A) a position which is frivolous, or
 - (B) a desire (which appears on the purported return) to delay or impede the administration of Federal income tax laws, then such individuals shall pay a penalty

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of \$5,000.00

PENALTY IN ADDITION TO OTHER PENALTIES - The penalty imposed by subsection (a) shall be in addition to any other penalty provided by law.

FOIA requests for Treasury Department records must meet the following criteria before Treasury can take action:

- Must be in writing and signed by the person making the request;
- Must state that the request is being made pursuant to the FOIA;
- Must reasonably describe the records being requested;
- Must state the category of the requester for fee purposes (i.e. commercial, media, educational, scientific institutions, all other);
- Must contain an agreement to pay all fees that might be incurred;
- Must prove that the requester is entitled to receive the records;
- Must state whether the requester wants a copy of the records or only wants to inspect the records.

If you have any questions, please write to us at the address shown at the top of the first page of this letter. Or, you may call us toll free at 866-883-0235. Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. You may also wish to keep a copy of this letter for your records.

Your Telephone Number (____) _____ Hours _____

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Nov. 06, 2018 LTR 3175C 0

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Input Op: 1483074446 00012584

CHERYL BRINTON
20 PARK AVE
MAPLEWOOD NJ 07040-3428

Sincerely yours,

Christine L. Davis

Christine L. Davis
Program Manager RICS/IVO

Enclosure(s):
Copy of this letter
Publication 1
Publication 2105

Handwritten in red ink:
R
for
cause

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Nov. 06, 2018 LTR 3175C 0
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Input Op: 1483074446 00012585

CHERYL BRINTON
20 PARK AVE
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PRIVACY ACT STATEMENT

Under the Privacy Act of 1974, we must tell you that our legal right to ask for information is Internal Revenue Code sections 6001, 6011, 6012(a) and their regulations. They say that you must furnish us with records or statements for any tax for which you are liable, including the withholding of taxes by your employer.

We ask for information to carry out the Internal Revenue laws of the United States, and you are required to give us this information. We may give the information to the Department of Justice for civil and criminal litigation, other federal agencies, states, cities, and the District of Columbia for use in administering their tax laws.

If you don't provide this information, or provide fraudulent information, the law provides that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make your tax higher or delay any refund. Interest may also be charged.

Handwritten in red ink:
2024-03-18
cause

Refusal

for

cause

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20/18

CRUSO

**IRS**Department of the Treasury
Internal Revenue Service

Case 1:18-mc-00007-LEK-DJS Document 35 Filed 12/03/18 Page 13 of 24

Frivolous Return Prog., Stop 4450
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Sincerely yours,

Christine L. Davis

Christine L. Davis
Program Manager RICS/IVO

Enclosure(s):
Copy of this letter
Publication 1
Publication 2105

Refused

*for 2018
C2105*

1486900000

Nov. 06, 2018 LTR 3175C 0

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Input Op: 1483074446 00012585

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[Handwritten red signature/initials]

Refused to
sign
call



Your Rights as a Taxpayer

Publication 1

This publication explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds. Also available in Spanish.

The Taxpayer Bill of Rights

1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections, and will provide, where applicable, a collection due process hearing.

8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Examinations, Appeals, Collections, and Refunds

Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change; or, you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. First, we use computer programs to identify returns that may have incorrect amounts. These programs may be based on information returns, such as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

By Mail

We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Please do not hesitate to write to us about anything you do not understand.

By Interview

If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, he or she will explain the reasons for the changes. If you do not agree with these changes, you can meet with the examiner's supervisor.

Repeat Examinations

If we examined your return for the same items in either of the 2 previous years and proposed no change to your tax liability, please contact us as soon as possible so we can see if we should discontinue the examination.

Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to

the Appeals Office of the IRS. Most differences can be settled without expensive and time-consuming court trials. Your appeal rights are explained in detail in both Publication 5, Your Appeal Rights and How To Prepare a Protest If You Don't Agree, and Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund.

If you do not wish to use the Appeals Office or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case and finds that our position was largely unjustified, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover these costs unless you tried to resolve your case administratively, including going through the appeals system, and you gave us the information necessary to resolve the case.

Collections

Publication 594, The IRS Collection Process, explains your rights and responsibilities regarding payment of federal taxes. It describes:

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and submitting an offer in compromise.
- IRS collection actions. It covers liens, releasing a lien, levies, releasing a levy, seizures and sales, and release of property.
- IRS certification to the State Department of a seriously delinquent tax debt, which will generally result in denial of a passport application and may lead to revocation of a passport.

Your collection appeal rights are explained in detail in Publication 1660, Collection Appeal Rights.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved of part or all of the joint liability. To request relief, you must file Form 8857, Request for Innocent Spouse Relief. For more information on innocent spouse relief, see Publication 971, Innocent Spouse Relief, and Form 8857.

Potential Third Party Contacts

Generally, the IRS will deal directly with you or your duly authorized representative.

However, we sometimes talk with other persons if we need information that you have been unable to provide, or to verify information we have received. If we do contact other persons, such as a neighbor, bank, employer, or employees, we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity in your case. If we do contact other persons, you have a right to request a list of those contacted. Your request can be made by telephone, in writing, or during a personal interview.

Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, has more information on refunds.

If you were due a refund but you did not file a return, you generally must file your return within 3 years from the date the return was due (including extensions) to get that refund.

Taxpayer Advocate Service

TAS is an *independent* organization within the IRS that can help protect your taxpayer rights. We can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 1-877-777-4778.

Tax Information

The IRS provides the following sources for forms, publications, and additional information.

- **Tax Questions:** 1-800-829-1040 (1-800-829-4059 for TTY/TDD)
- **Forms and Publications:** 1-800-829-3676 (1-800-829-4059 for TTY/TDD)
- **Internet:** www.irs.gov
- **Small Business Ombudsman:** A small business entity can participate in the regulatory process and comment on enforcement actions of the IRS by calling 1-888-REG-FAIR.
- **Treasury Inspector General for Tax Administration:** You can confidentially report misconduct, waste, fraud, or abuse by an IRS employee by calling 1-800-366-4484 (1-800-877-8339 for TTY/TDD). You can remain anonymous.





WHY DO I HAVE TO PAY TAXES??

Department of the Treasury



What does the IRS do to address willful noncompliance with U.S. tax laws?

1. Encourage taxpayers to self-correct their returns and comply with their tax obligations.
2. Vigorously apply both civil and criminal sanctions, including prosecution and prison sentences, against those who persist in violating the tax laws.

Report individuals or companies not complying with the tax laws to the IRS. For instructions, visit www.irs.gov, and click the "Contact the IRS" link at the top. Then select "How Do You Report Suspected Tax Fraud Activity?"

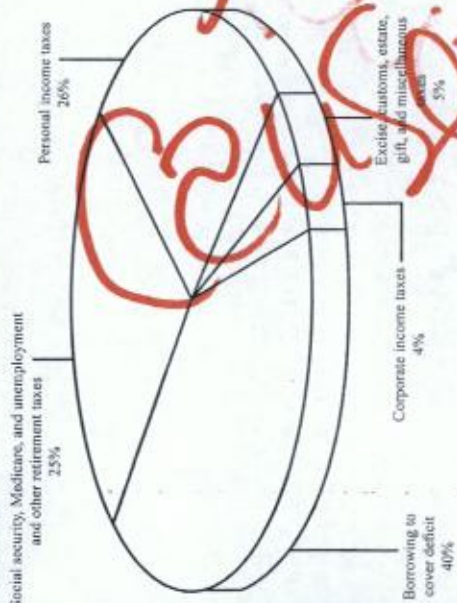
Publication 2105 (Rev. 3-2011) Catalog Number 23871N
Department of the Treasury Internal Revenue Service
www.irs.gov

TAXES BENEFIT EVERYONE

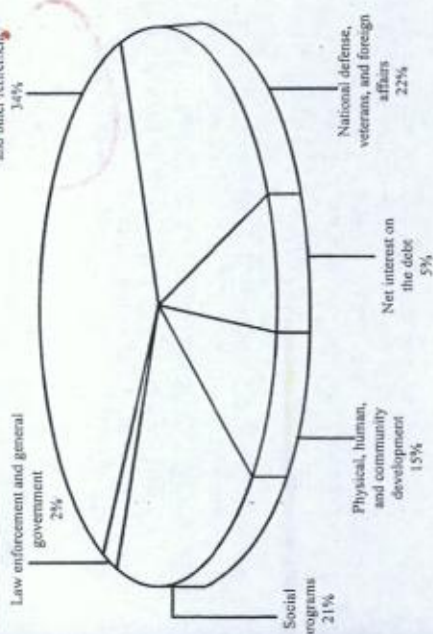
How are your tax dollars used to benefit the citizens of the United States? Which of these have you or your family used lately or will use in the future?

Income and Outlays: these pie charts show the relative size of the major categories of the federal income and outlays for fiscal year 2009

INCOME



OUTLAYS*



The percentages for outlays do not total 100% due to rounding.

There have always been individuals who argue taxes are illegal. They use false, misleading, or unorthodox tax advice to gain followers. The courts have repeatedly rejected their arguments as frivolous and routinely impose penalties for raising such frivolous arguments. Make sure you "Know the Law."

The United States Constitution, Article 1, Section 8, Clause 1, states, "The Congress shall have the Power to lay and collect Taxes, Duties, Imposts and Excises to pay the Debts and provide for the common Defense and general Welfare of the United States."

The Sixteenth Amendment to the Constitution, ratified on February 3, 1913, states, "The Congress shall have the power to lay and collect taxes on income, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

Congress used the power granted by the Constitution and Sixteenth Amendment, and made laws requiring all individuals to pay tax.

Congress has delegated to the IRS the responsibility of administering the tax laws-known as the Internal Revenue Code (the Code) and found in Title 26 of the United States Code. Congress enacts these tax laws, and the IRS enforces them.

Sources of taxable income are identified in the Code under Section 61, Gross Income Defined. The list of sources under this section is not all inclusive.

Section 6702 of the Code authorizes the IRS to impose a **\$5000** penalty against persons who submit frivolous tax returns or other documents.

DON'T FALL FOR THESE ARGUMENTS

While taxpayers have the right to contest their tax liabilities in the courts, taxpayers do not have the right to violate and disobey tax laws. Unscrupulous individuals and promoters advocating willful noncompliance with the tax laws have used a variety of false or misleading arguments for not filing and paying taxes. Here are some of the most common arguments:

Constitutional Myths: Filing a Form 1040 violates the Fifth Amendment right against self-incrimination or the Fourth Amendment right to privacy. Filing also violates the Thirteenth Amendment right against involuntary servitude and First Amendment rights based on moral or religious beliefs.

Truth: The courts have consistently held that disclosure of the type of routine financial information required on a tax return does not incriminate an individual or violate the right to privacy. Also, courts have consistently found that the First and Thirteenth Amendments do not provide rights to refuse to comply with federal tax laws.

Internal Revenue Code Myths: The filing and paying of tax is voluntary, or the Code doesn't apply to me because I am neither a government employee nor a resident of a sovereign state.

Truth: The term voluntary compliance means that each of us is responsible for filing a tax return when required and for determining and paying the correct amount of tax. The tax law is found in Title 26 of the United States Code. Section 6012 of the Code makes clear that only individuals whose income falls below a specified level do not have to file returns. While our tax system is based on self-assessment and reporting, compliance with tax laws is mandatory. State citizenship does not negate the applicability of the Code on individuals working and residing in the United States.

Frivolous Credit Myths: African and Native Americans can claim a special tax credit as reparations for slavery and other oppressive treatment.

Truth: There is no provision in the Code that allows taxpayers to claim reparation credits.

Unless specifically provided for in the Code, no deduction or credit will be allowed.

Compensation Myths: Wages, tips, and other compensation received for personal services are not income because there is no taxable gain when a person "exchanges" labor for money.

Truth: This argument has been consistently dismissed by the courts. Sources of taxable income are identified in the Code under Section 61, Gross Income Defined. Congress has determined that all income is taxable unless specifically excluded by some part of the Code. The list of sources under this section is not all inclusive.

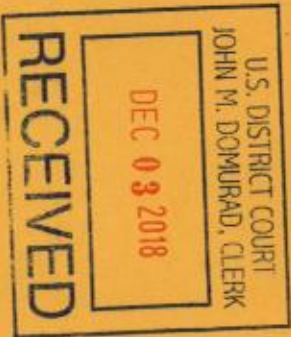
Fictional Legal Basis Myths: Taxpayers are not required to file a federal income tax return because the instructions and regulations associated with the Form 1040 do not display an OMB control number as required by the Paperwork Reduction Act.

Truth: The courts have uniformly rejected this argument on different grounds. Some courts have simply noted that the PRA applies to the forms themselves, not to the instruction booklets, and because the Form 1040 does have a control number, there is no PRA violation.

Trusts Myths: Forming a business trust to hold your income and assets will avoid taxes. A family estate trust will allow you to reduce or eliminate your tax liability.

Truth: Establishing a trust, foreign or domestic, for the sole purpose of hiding your income and assets from taxation is illegal and will not absolve you of your tax liability.

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for the District of New York - Albany
James T. Foley US Courthouse
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